

Summary of Contents

Preface and Acknowledgment	xiii
 Chapter 1 Double Taxation <i>Alexander Rust</i>	 1
 Chapter 2 Economic Double Taxation as an Obstacle to Cross-Border Investments <i>Olivier Remacle & Samantha Nonnenkamp</i>	 17
 Chapter 3 Double Jeopardy in Criminal Law: Conflicts of Competence and Possible Solutions <i>Stefan Braum</i>	 51
 Chapter 4 Double Burdens within the European Union: Solutions in other Areas of Law: Constitutional Law <i>Hanno Kube</i>	 63
 Chapter 5 Double Tax Agreements: Between EU Law and Public International Law <i>Herwig Hofmann</i>	 75
 Chapter 6 The Abolition of Article 293 EC: Comments on Hofmann's Analysis <i>Ekkehart Reimer</i>	 87

Summary of Contents

Chapter 7

Double Taxation and European Law: Analysis of the Jurisprudence 97

Georg Kofler

Chapter 8

How European Law Could Solve Double Taxation 137

Alexander Rust

Chapter 9

Passing the Buck Around: Who Is Responsible for Double Taxation?—Comments on Profs. Kofler and Rust’s Analysis 157

Peter J. Wattel

Chapter 10

Avoiding a Double Burden within the European Union: Comments on Kofler and Rust’s Analysis 167

Servaas van Thiel

Chapter 11

Double Taxation: Selected Issues of Compatibility with European Law, Multilateral Tax Treaties and CCCTB 187

Pasquale Pistone

Chapter 12

MAP and Arbitration as Remedies for Double Burdens: Evolutionary Law-Making through Procedural Rather Than Substantive Rules? 211

Roland Ismer

Index 227